G R S App F IX 4]

1947-48

(Ml)

File No 59-47

Serial Nos 30, 31

Previous References

Later References
Ml 92-52-13, 14
LL4 14 C 7 x 57

GENERAL AND REVENUE SECRETARIAT

Serial Nos
Two

Part B for March 48

SUBJECT

Revision of the rate of octroi in Vadagenahalli minor municipality

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L 11317-18 d/ 4-3-48
To
The Dir B'lore
Comptroller
Govt

Sanctions the —

Vb

Revision of the rate of Octroi in Vadigenahalli Mlty

Continuation Sheet File No / Current No 1230 / Ml of Page

From the D C Bangalore District
No M6-930/47-48 dated 27-8-47
Requests sanction for the above

Ml 57-47
31

1 Vadigenahalli minor municipal council, to augment the resources of the Mlty, to meet the expenditure in connection with the maintenance of the water pumping set reported to have been taken over by them from the Military authorities have at their meeting held on 10-5-47, resolved to levy octroi on (i) oil cake (ii) matches ~~(iii) Areca nut~~ ~~(iv)~~ & to increase the rate of the levy of the octroi on (iii). Areca nut, (iv) Beedi & cigarettes and (V) oils.

2. In accordance with the above resolutions the Ml council called for objections from the public, to the proposal of the Ml council, published in a notification

3 The municipal council at their meeting held on 5-7-47, considered the ~~above~~ objections recd in this behalf and resolved to obtain necessary ~~action~~ sanction to levy octroi on the marginally noted articles at the rates noted against each

Article	existing rate	proposed rate
1 oil cake	nil	0-2-0 per bag
2 Matches	nil	0-4-0 per bundle of 6 grosses
3 Arecanut	0 0 6 per maund	0-1-0 per maund
4 Beedi	0-0-6 per 1000	0-1 0 per 1000
5 cigarettes	0-1-0	0-2-0
6 oils 1) Kerosine 2) Groundnut oil	0-2-0 per tin ~~0-2-0~~ "	0-2-0 per tin and 1-4-0 per barrel of all kinds

4 The D C B'lore Dist states that the objections are untenable and requests sanction of Govt. to levy the octroi and to revise the rates of octroi on the above articles as resolved by the Ml C

5 The levy of octroi on Beedi and cigarettes

Continuation Sheet File No / Current No 1230 / Mf of V 1849 / als Page

was very recently sanctioned by Legislation, but how the mlty was levying it at the rates, previous to that date is not known

6 For orders whether a copy of this office order authorising the levy of the above rates of octroi in the municipality be called for refce

RS 4/9 7) Under the Schedule II to the Town Municipalities Act, oil has to be assessed at 2 annas per md of 960 tolas. The proposal of the ml council is to levy 2 as per tin & Re 1-4-0 per barrel of all kinds of oil

JH 5/9 8) pl put up a copy of the Rules relating to taxation in Muni pltis

the muni pltis may levy octroi, subject to the maximum prescribed there, without refe to to govt 6/9/47

9) Submitted with a copy

RS 9/9 JH Mr. Srinivasan. 10) pl bring up for instructions. 10/9/47

11) Under Sec 61 (1) of the Mysore municipalities Act, the municipal Council concerned is competent to levy octroi without reference to Govt.

CS

12) A draft letter to the DC, [illegible] put up for approval or other orders

CS

3/10/47

12) pl bring up with the file relating to the request of two oil companies that no octroi should be levied on materials in transit [illegible] Towns 4/10/47

1849/[illegible]

13) The Revised Rates of Octroi on Beedis and Cigarettes are within the maximum prescribed in the Schedule and the Municipal Council can itself levy this

14) The octroi on oils including Kerosine is also permissible, but barrel is not a standard unit prescribed by the Statute and this requires to be further defined in terms of maunds of 960 tolas ~~[illegible]~~

and may be levied by the M.C. within the prescribed maximum

15) The octroi on oil cake and arecanuts were specially sanctioned by Govt as they are not included in the Schedule, and increase of Rates on these may perhaps be sanctioned by Govt

16) The excise duty on matches is levied by the Centre and to avoid double taxation it is considered not desirable to levy the Municipal octroi for a second time. Except (1) Chintamani (2) Tumkur (3) Shimoga no other municipality is levying this duty.

Hence this may perhaps not be accepted as it has been ordered separately that the octroi need not be levied in the case

17) Submitted for orders

[illegible] 24/12/47
26-12-47

A dft G.O. may be put up on the above lines at once
18/1/48

Dft G.o is put up for consideration

[illegible] 21/1/48

The draft G.O. may be approved

Rev Secy
23/1/48

Minister for
28/1/48
25/1/48

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 1177
D. L.S.G.
[illegible] 1-48

7330
2/1 Rev Secy
absent at [illegible]

Issue

16/3/48

To,
The Deputy Commissioner, Bangalore Dt
The Comptroller to Govt of Mysore

G O No L14317-8/ML 59-47-31
4-3-48

Sanctions the proposal in question

B
13-3-48

ml 59-47-30

M6 930/47-43
Encl/one file

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT
Dated, Bangalore, the 26th August 1947

REV. & REV. SECRETARIAT
1230
1 SEP 1947
ml

To

SYED ABDUL A EI, Esq., B ,
Secretary to ~~the~~ Government, of Mysore,
Revenue Department,
Bangalore

REVENUE SECRETARIAT
346

Sir,

Sub: Revision of the rate of Octroi in Vadigenahalli municipality

I have the honour to state that the municipal council Vadigenahalli have at their meeting held on 10-5-47 resolved that octroi may be levied on oil cake, and matches and also to increase the octroi rate on Arecanut, Beedi and Cigarettes In accordance with the above resolution a notification was issued calling for objections, if any, for the fresh levy and enhanced rate of octroi on the above articles 3 objection petitions were received from various persons as noted below,

1 The western India Matches Ltd , have objected to the levy of octroi on matches
2 M/s B Kallanna & Bros have objected to the entire proposal of the municipality in general and to the increase of octroi on Arecanut in special
3 The members of the merchants Association Vadigenahalli have objected to the levy of octroi on matches

The Municipal Council at their meeting held on 5-7-47 considered the above objections and resolved to obtain necessary sanction to levy octroi on the marginally noted articles at the rates noted against each

Article	Existing rate	Proposed rate
1 Oil cake	nil	0-2-0 per bag
2 Matches	nil	0-4-0 per bundle of 6 grosses
3 Arecanut	0-0-6 per	0-1-0 per maund
4 Beedi	0-0-6 per 1000	0-1-0 per 1000
5 Cigarettes	0-1-0 per 1000	0-2-0 per 1000
6 Oils		
Karosine	0-2-0 per tin	0-2-0 per tin and 1-4-0 per barrel of all kinds of oil
Groundnut oil	~~1-4-0 per barrel~~	

In this connection it has to be stated that the municipality intends to take up the water supply scheme and with the present resources, it will not be possible for the municipality to meet the ~~resulting~~ recurring charges The objections are untenable

In the circumstances, I request that sanction of Government may kindly be accorded to levy the octroi and to revise the rates of octroi on the above articles as resolved by the Municipal council

The connected papers accompany

I have the honour to be,
Sir,
Your most obedient servant

DEPUTY COMMISSIONER I/c
BANGALORE DISTRICT

SECRETARIAT
No 1849
1- 1947
L & G BRANCH

Office of the Deputy Commissioner
Bangalore District,
Bangalore, dated 27th Sept 1947

No Mo 930/47-48

Put up

To

Syed Abdul Aleem, Esq , B A ,
Revenue Secretary to Government,
Bangalore

GOVERNMENT OF MYSORE
No 2715

Sir,

Sub. - Revision of the rates of Octroi in Vadigenahalli Municipality

12-30
MAS
13/9

In continuation of this Office letter of even No dated 27-3-47 on the above subject, I have the honour to state that the ~~Chinta~~ Chintamani Municipality is levying Octroi on Matches at 0-0-6 pies per gross and that there is no irregularity, in such a levy

In the circumstances I request that sanction of Government may kindly be obtained to levy Octroi on Matches at 0-0-8 pies per gross as already recommended

I have the honour to be,
Sir,
Your most obedient Servant

for DEPUTY COMMISSIONER,
BANGALORE DISTRICT

C No
Ref on Pet No } 19 —19
App No

Dis No

Enclosure Dated
Approved on
Copied on by
Examined on by
Signed on Despatched on
Entered in--
Current } Register on
Petition }
Appeal } By

Periodical

Reminded on

WD 0639—GPB—75 000—15 6 45

DRAFT

To

The Dy Commissioner
Bangalore Dt

Docket Abstract

Revision of Rate of octroi in Vadegenahalle minor muni-cipality

Sir,

With Reference to the Correspondence ending with your letter No M 6-930/47-48 dated 27-9-47 on the above subject, I am directed to state that under Sec 61 (1) of the Mysore Municipalities Act Read with chapter I of the taxation Rules the Municipal Council itself is competent to enhance the octroi in Respect of Areca nut Beedi and cigarettes. Govt consider that it is not desirable to levy octroi on matches.

As Regards oil the octroi duty of Rs 1-4-0 per barrel proposed is not in Conformity with the Rate prescribed in Schedule I to the Rules Regulating Taxation in Mysore municipalities in the State. octroi in Respect of this item may be fixed in terms of the prescribed maund of 960 tolas as barrel may not be a Standard unit and a Revised proposal sent up on Receipt of which

G R S App F VI—G 2]

SUBJECT

4 Copies

Diary No of letter replied to 1849/ml

Section ML
File No 59-47
Serial No 21

General and Revenue Secretariat

( )

the 193

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 4/3/48 193

Signed by

Read— Letter No M 6 930/47 dt 27 8 47 from the D C Bangalore Dt recommending sanction to the ~~propos~~ resolution dated 10 5 47 of the Vadigenahalli minor municipal council to (1) levy octroi on oil cake and matches and (2) to increase the Rate of levy of the octroi on Arecanut, Beedis and Cigarettes, and etc

Order ~~thereon.—No.~~

Order No L 14317-8/4/3/48

The proposal of the Vadigenahalli minor municipal council to ~~enhance~~ levy ~~the Rate of~~ octroi on oil cake from at two annas per standard bag of

May this be –

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

L 14317-8/
4/3/48

standard weight and to increase the Rate of octroi on Arecanut from six pice to one anna per maund be sanctioned

The Revised Rates of octroi on Beedis and Cigarettes proposed by the Municipal Council are within the prescribed maximum and the Municipal Council is itself competent to ~~impose~~ increase the levy ~~as proposed~~ under ~~Rule~~ Section 61 (1) of the Madras Municipalities Act 1933 read with the Taxation Rules issued thereunder

The levy of octroi on oil so as not to exceed the maximum prescribed in the Schedule No I is also ~~as [illegible]~~ within the competence of the Municipal Council ~~so as not to exceed the maximum prescribed in the Schedule~~, But ~~the~~ the term "barrel" ~~[illegible]~~ used in the proposals is not a standard unit contemplated in the prescribed rules and the Statute, & this requires to be further defined in terms of maunds of 960 tolas.

As the excise duty on matches is levied by the Central Govt ~~and is assessed~~

List of Enclosure

Copied by

Examined by

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

~~double taxation~~ at the proposal of the Municipal council to levy ~~such~~ which would ~~be~~ amount to a secondary octroi ~~tax~~ ~~for a second time~~ on ~~Rice~~ this article does not concern itself to Govt. as it is not an article of luxury but one of necessity?

Sd/- Rev Secy to Govt.
21/1/48

To

1) The Dev. B. Com. Dt. W.R ✓

2) The Comptroller to Govt.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

READ :-

Letter No.M.6/930/47-48 dated 27th August 1947 from the Deputy Commissioner, Bangalore District, recommending sanction to the resolution dated 10th May 1947 of the Vadigenahalli Minor Municipal Council to - (1) levy Octroi on Oil-Cake and Matches and (2) to increase the rate of levy of the Octroi on Arecanut, Beedies and Cigarettes, and oils.

ORDER No.L. 14317-8/mh 59-47-3/

BANGALORE, Dated 4 MARCH 1948

The proposal of the Vadigenahalli Minor Municipal Council to levy Octroi on Oil-cake at two annas per standard bag and to increase the rate of Octroi on Arecanut from six pies to one anna per maund is sanctioned

2. The revised rates of Octroi on Beedies and Cigarettes proposed by the Municipal Council are within the prescribed maximum and the Municipa Council is itself competent to increase the levy under Section 61(1) of the Minor Municipalities Act 1933 read with the Taxation Rules issued thereunder.

3. The levy of Octroi on Oils so as not to exceed the maximum prescribed in the Schedule No I is also within the competence of the Municipal Council But the term "barrel" in the proposals is not standard unit contemplated in the prescribed rules and this requires to be further defined in terms of maunds of 960 totals

4. As the Excise duty on matches is levied by the Central Government the proposal of the Municipal Council to levy Octroi which would amount to a second duty on this article does not commend itself to Government as it is not an article of luxury but one of necessity

for SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT.

To - The Deputy Commissioner, Bangalore, (with records)
Comptroller to Government of Mysore

Cpg/4.

PROCEEDINGS OF THE GOVERN HIS HIGHNESS THE MAHARAJA OF MYSORE

READ :-

Letter No.M.6/930/47-48 dated 27th August 1947 from the Deputy Commissioner, Bangalore District, recommending sanction to the resolution dated 10th May 1947 of the Vadigenahalli Minor Municipal Council to - (1) levy Octroi on Oil-Cake and Matches and (2) to increase the rate of levy of ~~the~~ Octroi on Arecanut, Beedies and Cigarettes, and oils.

ORDER No.L. 14317-8/mL 59-47-31

BANGALORE, Dated 4 MARCH 1946

The proposal of the Vodigenahalli Minor Municipal Council to levy Octroi on Oil-cake at two annas per standard bag and to increase the rate of Octroi on Arecanut from six pies to one anna per maund is sanctioned.

2. The revised rates of Octroi on Beedies and Cigarettes proposed by the Municipal Council are within the prescribed maximum and the Municipal Council is itself competent to increase the levy under Section 61(1) of the Minor Municipalities Act 1933 read with the Taxation Rules issued thereunder.

3. The levy of Octroi on Oils so as not to exceed the maximum prescribed in the Schedule No.I is also within the competence of the Municipal Council. But the term "barrel" in the proposals is not a standard unit contemplated in the prescribed rules and this requires to be further defined in terms of maunds of 960 totals.

4. As the Excise duty on matches is levied by the Central Government the proposal of the Municipal Council to levy Octroi which would amount to a second duty on this article does not commend itself to Government as it is not an article of luxury but one of necessity.

for SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT.

To - The Deputy Commissioner, Bangalore, (with records).
" Comptroller to Government of Mysore.

Cpg/4.